

**B. Com. I (NEP) (Semester-I)**

**Vertical C: Generic Open Elective**

**Subject Code: 400104**

**Subject Title: Introduction to Share Market**

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400104	Introduction to Share Market	2	30	2 Hrs	30

**Course outcomes:**

**By the end of this course, students will be able to-**

- 1) Understand the basic terms of share market
- 2) Gain the knowledge of the basic functioning of share market.
- 3) Understand the regulation of share market
- 4) Understand the concepts of primary and secondary market.

Unit	Contents	Teaching Hrs.
Unit-I	<b>Saving &amp; Investment:</b> Concept, meaning of liquidity, returns & risk; Conceptual ratio of liquidity, returns & risk; Investment strategies, Investment & portfolio management.	08
Unit- II	<b>Capital Market:</b> Concept, Features, Nature and Objectives of Capital Market, Functions and Importance of capital market, SEBI- organizational structure, Powers and Responsibilities and Role of SEBI in Money and Capital market, Primary market vs Secondary market.	08
Unit-III	<b>Stock Exchange in India –</b> Concept & Types of Shares & Bonds, Initial Public Offering (IPO), Offer for sale (OFS). Role & work of BSE, NSE, MCX, Indices in Indian market (Sensex, Nifty50, Nifty Bank, Nifty midcap 100, Nifty small cap).	08
Unit- IV	<b>Demat &amp; Depository:</b> Concept of demat account, Concept of depository, functioning of Depositories, Meaning & role of NSDL & CDSL, Difference between NSDL & CDSL.	06

**B. Com. I (NEP) (Semester-I)**  
**Vertical C: Generic Open Elective**

**Subject Code: 400105**

**Subject Title: Introduction to Accounting**

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	400105	Introduction to Accounting	2	30	2 Hrs	30

**Course Outcomes:**

Upon completion this course, the students will able to:

- Grasp Accounting Fundamentals, understand the history and evolution of accounting, key concepts, and conventions, define accounts, differentiate accounting users, compare single and double entry systems and apply the Golden Rules of Accounting.
- Master the Accounting Cycle, describe the accounting cycle, define and analyze journals and ledgers, explain subsidiary books, construct and interpret Trial Balances and correct common accounting errors theoretically.
- Understand Accounting Elements, define and classify assets, explain asset valuation, liabilities and equity, identify loan sources and differentiate between income and expenditures.
- Prepare Final Statements, explain the theory and format of Manufacturing, Trading, Profit and Loss Accounts, calculate Gross Profit, Net Profit, Net Profit before tax and Net profit after tax.

Unit	Contents	Teaching Hours
Unit- I	1.1 Accounting History 1.2 Concepts and Conventions 1.3 Definition of Accounts, Accounting Users 1.4 Accounting system: Meaning of Single Entry System and Double Entry System, Advantages of Double Entry system 1.5 Golden Rules of Accounting	8
Unit- II	2.1 Accounting Cycle: Definition of Journal, Types of Journal, Ledger; Meaning and Proforma of Journal and Ledger 2.2 Subsidiary books: meaning and proforma 2.3 Trial balance: objectives, methods and proforma 2.4 Meaning of Error of Omission, Error of Commission, Errors of Principles and Compensatory Errors.	7
Unit- III	3.1 Accounting Terms: Assets: Definition of Assets, Characteristics, Objective of Assets Valuation 3.2 Type of Assets: Fixed Assets, Current Assets, Financial Investments, Intangible Assets 3.3 Liabilities: Nature, Measurement of Liabilities 3.3.1 Classification of Liabilities: Current Liabilities, Long-term Liabilities, Short-term Liabilities and Contingent Liabilities 3.4 Equity: Share Capital, Types of Share Capital 3.5 Loans: Sources of Secured Loan, Sources of Unsecured Loans 3.6 Income: Direct Income, Indirect Income 3.7 Expenditures: Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure	8
Unit- IV	Final Statement: Manufacturing Account, Trading Account, Profit and Loss Account, Gross Profit, Net Profit, Net Profit Before Tax, Net Profit After Tax (theory and proforma)	7